



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 439 Dispur, Friday, 7th September, 2018, 16th Bhadra, 1940 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 7th September, 2018

No.FTX.55/2005/Pt-VII/70:- Whereas the State Government is satisfied that circumstances exists which render it necessary for it to dispense with the requirement of provision of previous publication of the draft amendment Rules under sub-section (1) of section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005).

Now, therefore, in exercise of the powers conferred by the proviso to sub-section (1) of section 106 of the Assam Value Added Tax Act, 2003 (Assam Act VIII of 2005), the Governor of Assam is hereby pleased to make the following rules further to amend the Assam Value Added Tax Rules, 2005 hereinafter referred to as the principal Rules, namely:-

Short title and commencement

- (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2018.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of rule 8

- In the principal Rules, in rule 5, in sub-rule (1), in clause (xiii), for the words and punctuation mark “.”, “Essar Oil Co. Limited”, the words, “Nayara Energy Limited” shall be substituted.

RAJIV KUMAR BORA,
Additional Chief Secretary to the Government of Assam,
Finance Department.